

whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statement.

#### Independence Segregation of Accounting Functions

##### **Finding:**

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

##### **Recommendation:**

Based upon the size of the operation and the cost/benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

##### **Response:**

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe the reportable condition described above is a material weakness. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statement of the Tax Collector Fund, for the year ended June 30, 1996. This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

*Darnall, Sikes, Kolder, Frederick, & Rainey*

A Corporation of Certified Public Accountants

Lafayette, Louisiana  
August 14, 1996

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

INDEPENDENT ACCOUNTANTS

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Report on financial statements

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Freddie E. Fitts, Sr.  
Iberville Parish Sheriff as  
Ex-Officio Tax Collector  
Floquerville, Louisiana

We have audited the Tax Collector Fund (agency fund) financial statement of the Iberville Parish Sheriff as of and for the year ended June 30, 1986, and have issued our report thereon dated August 14, 1986. Our report states that the statement of collections, distributions and unapplied balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatements.

Compliance with laws and regulations applicable to the Tax Collector Fund is the responsibility of the Iberville Parish Sheriff. As part of obtaining reasonable assurance about whether the financial statement is free of material misstatements, we performed tests of the Sheriff's compliance with certain provisions of laws and regulations. However, the objective of our audit was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes and regulations that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the financial statements. The results of our tests of compliance disclosed the following instances of noncompliance.

100 The Government  
Auditing Standards  
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102 Federal Reserve  
Bank of New Orleans  
1000 Poydras Street  
New Orleans, LA 70112  
(504) 584-4000

10300 Lakeside Drive  
New Orleans, LA 70114  
(504) 581-1100

104 The State of Louisiana  
1000 Poydras Street  
New Orleans, LA 70112  
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105 The State of Louisiana  
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mark in 1976**IDERVILLE PARISH SHERIFF  
(AS EX-OFFICIO PARISH TAX COLLECTOR)  
Plaquemine, Louisiana**

Financial Report

Year Ended June 30, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date ~~96~~ 13 996

JUN 13 1996

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

AN CORPORATION OF LIMITED LIABILITY

1 LAKEVIEW, 8TH  
1 BIRMINGHAM, MISSISSIPPI  
Bobby F. Sikes, CPA  
Cynthia A. Sikes, CPA  
James A. Kolder, CPA  
James H. Frederick, CPA  
James L. Rainey, CPA  
Robert L. Jones, CPA  
Adrian J. Sikes, CPA

## MEMO

August 9, 1998 (Rev. 12/1/96)

### INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL, STATEMENTS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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Cathy B. Sikes, CPA  
Richard L. Sikes, CPA  
Richard J. Sikes, CPA  
James L. Sikes, CPA

101 1/2 Highway  
Columbus, MS 39206  
(662) 925-1100

The Honorable Freddie E. Fitz, Jr.  
Iberville Parish Sheriff and  
Ex-Officio Tax Collector  
Bossierette, Louisiana

We have audited the Tax Collector Fund (Agency Fund) financial statement of the Iberville Parish Sheriff as of and for the year ended June 30, 1998, and have issued our report thereon dated August 18, 1998. Our reports assess that the statement of collections, distributions and unassigned balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

We have conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

The Iberville Parish Sheriff as Ex-Officio Tax Collector is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statement of the Tax Collector Fund for the year ended June 30, 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design and operation of policies and procedures and

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**FINANCIAL STATEMENT**

INTERNAL CONTROL AND COMPLIANCE

IBERVILLE PARISH SHERIFF  
Flagwood, Louisiana

Notes to Financial Statement (Continued)

(4) Unsettled Balances

The unsettled cash balances at June 30, 1996 consist of the following:

Ad Valorem Taxes	\$61,208
Parish Licenses	9,873
Spending Licenses	14,435
Fines and forfeitures	10,464
Refunds and redemptions	3,089
Interest on delinquent taxes	509
Interest on deposits	18,793
Tax notices, etc.	<u>2,322</u>
	<u>\$93,401</u>

STATE OF MISSISSIPPI  
 Piquette, Louisiana  
 Tax Collector's report

Statement of Collections, Distributions, and Unsettled Balances  
 Year from June 30, 1996

unsettled balances, July 1, 1995	\$ 10,327
<b>Collections</b>	
all other taxes	16,754,931
State revenue sharing	111,287
Specialty licenses	63,700
various licenses	110,700
fines and forfeitures	70,497
interest (net)	
delinquent taxes	8,876
deposit of moneys, licenses, etc.	16,892
tax moneys, etc.	2,404
Refunds and reimbursements	(1,022)
Total collections	<u>17,097,065</u>
<b>Total</b>	<u>\$ 17,107,392</u>
<b>Distributions</b>	
Louisiana Department of Wildlife and Fisheries	20,100
Louisiana Training and Assistance Program	3,800
Louisiana Department of Agriculture and Forestry	10,890
Louisiana Commission on Law Enforcement	7,850
Louisiana Tax Commission	6,000
Louisiana Rehabilitation Services	2,100
Office of State Justice	251
Children	100
Service Station -	
Police Jury	2,877,881
School Board	6,877,000
Jewelry	110,500
Clerk of Court	1,100
Shelter	4,400,000
Fire Protection District No. 1	14,100
Fire Protection District No. 2	10,200
Waterworks District No. 2	100,000
Waterworks District No. 4	11,000
Pinebluffs Senior Center	101,000
Archdiocese of New Orleans	100,000
Estate and Judicial Services -	
Missiles Assembly	4,000
Missile Judge	10,000
Hillgard Memorial Board	12,700
Public Defender Board	8,000
Municipal Union	11,000
Penitentiary Board	470,000
Tax moneys, etc.	2,000
Refunds and reimbursements	(1,022)
Total distributions	<u>15,000,000</u>
unsettled balances, June 30, 1996, due to taxing bodies and others	\$ 10,327

The accompanying notes are an integral part of this statement.

In accordance with Practising Standards, we have also issued a report dated August 14, 1996 on our consideration of the Tax Collector Ford of the Iberville Parish Sheriff's (internal control) structure and a report dated August 14, 1996 on its compliance with laws and regulations.

*Barnall, Skye, Kolder, Frederick & Rainey*

A Corporation of Certified Public Accountants

Flagship, Louisiana  
August 14, 1996

# BARNALL, SIKES, KOLDER, FREDERICK & RAINEY

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8150

Independent Audit Report

## INDEPENDENT AUDITOR'S REPORT

2001 New Orleans  
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The Honorable Franklin B. Fines, Sr.  
Iberville Parish Sheriff as  
Ex-Officio Tax Collector  
Bossier, Louisiana

We have audited the accompanying financial statement of the Tax Collector Fund (agency fund) of the Iberville Parish Sheriff for the year ended June 30, 1996, as listed in the table of contents. This financial statement is the responsibility of the Iberville Parish Sheriff as Ex-Officio Parish Tax Collector. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the accompanying statement presents information only on the Tax Collector Fund (agency fund). Further, the accompanying statement of collections, distributions, and uncollected balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the collections, distributions, and uncollected balances of the Tax Collector Fund of the Iberville Parish Sheriff for the year ended June 30, 1996, on the basis of accounting described in Note 1.

MISSISSIPPI  
REGISTERED ACCOUNTANTS  
BARNALL, SIKES, KOLDER,  
FREDERICK & RAINEY  
Baton Rouge, Louisiana  
INCORPORATED IN MISSISSIPPI

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Collection or Rescission of Assessed Taxes

**Finding:**

Louisiana law has not been fully complied with in the collection or rescission of assessed taxes. Louisiana Revised Statute 47:2104 provides that all assessed taxes are to be paid by December 31 of each year or they become delinquent. Louisiana Revised Statute 47:1890 allows a rescission of the property tax roll for property not available for seizure and sale provided approval is granted by the Louisiana Tax Commission.

As of June 30, 1994, ad valorem taxes for the 1993 assessment year were not collected or otherwise received in the amount of \$42,384. The property associated with these uncollected taxes was not seized, sold, or approval obtained from the Louisiana Tax Commission to remove the property from the tax roll. This is the tenth consecutive year this finding has been reported.

**Recommendation:**

The Sheriff should obtain approval from the Louisiana Tax Commission to remove the Iberville Parish tax roll for properties not otherwise subject to property taxes.

**Response:**

The Sheriff intends to comply with L.A.R.S. 47:1890 and adjust the Iberville Parish Tax roll as approved by the Louisiana Tax Commission.

We considered these instances of noncompliance in forming our opinion on whether the Iberville Parish Sheriff's financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated August 15, 1994 on the financial statements.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

*Darnall, McGe, Kolder, Frederick & Rainey*  
A Corporation of Certified Public Accountants

Lafayette, Louisiana  
August 14, 1994

IBERVILLE PARISH SHERIFF  
Flaguette, Louisiana

Notes to Financial Statement

44) Summary of Significant Accounting Policies

As provided by Article V, Section 33 of the Louisiana Constitution of 1974, the Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and angling, hunting, and trapping licenses.

Louisiana Revised Statute 24:327(B) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying financial statements reflect financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in this report are also included in the Sheriff's annual general purpose financial statements.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to each law, and uncollected balances due various taxing bodies and others. The accompanying financial statement has been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

45) Interest-bearing Deposits

State law authorizes the Sheriff to deposit tax collections in a bank designated in the parish where the funds are collected. At June 30, 1998, the Sheriff had interest-bearing deposits (bank balances) totaling \$97,015, representing uncollected tax collections. Deposit balances (bank balances) at June 30, 1998 of \$109,844 are fully secured through federal deposit insurance and/or securities pledged.

46) State Revenue Sharing Funds

The revenue sharing funds provided by Act 954 of 1992 received during the year were allocated among the taxing bodies as follows:

Police Jury	\$148,472
School Board	131,328
Assessor	38,910
Pondchartrain Levee District	8,283
Fire District No. 1	5,814
Law Enforcement District	223,887
Parish Funds	25,870
Atchafalaya Levee District	85,226
	<u>\$668,800</u>